

OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Labour and Information Department

Notification

1/313/73-LAB/1250

Whereas certain draft rules which the Government of Goa, Daman and Diu proposes to make in exercise of the powers conferred by section 30 of the Minimum Wages Act, 1948 (11 of 1948) were published as required by sub-section (1) of section 30 of the said Act, at pages 385 to 387 of the Official Gazette, Series I No. 22 dated 29-8-1974 under the Notification of Industries and Labour Department, Government of Goa, Daman and Diu, No. 1/313/73-LAB/979, dated 20-8-1974 inviting objections or suggestions from any person likely to be affected thereby within 30 days from the date of publication of Notification in the Official Gazette.

And whereas the said Gazette was made available to the public on 29th August, 1974.

And whereas no objections and suggestions are received from the public on the said draft.

Now, therefore, in exercise of the powers conferred by section 30 of the Minimum Wages Act, 1948 (11 of 1948), the Government of Goa, Daman and Diu hereby makes the following rules:—

1. Short title and commencement.—(1) These rules may be called the Goa, Daman and Diu Minimum Wages (Advisory Board) Rules, 1974.

(2) They shall come into force at once.

2. Definitions.—In these rules, unless there is anything repugnant in the subject or context:—

(i) "the Act" means the Minimum Wages Act, 1948 (XI of 1948);

(ii) "Board" means the Advisory Board constituted under Section 7 of the Act;

(iii) "Chairman" means the Chairman of the Advisory Board; and

(iv) "member" means a member of Advisory Board;

(v) "Government" means the Government of Goa, Daman and Diu.

3. Constitution of the Advisory Board.—The Board shall consist of the following members, to be nominated by the Government namely:—

- (i) a Chairman;
- (ii) one member of Parliament;
- (iii) two members of Legislative Assembly;
- (iv) one Economist;
- (v) one member who is or who has been a presiding officer of an Industrial Tribunal constituted under Section 7-A of the Industrial Disputes Act, 1947;
- (vi) Director of Municipal Administration;
- (vii) Principal Engineer, Public Works Department;
- (viii) Commissioner, Labour and Employment;
- (ix) ten members representing employers in scheduled employments;
- (x) ten members representing employees in scheduled employments.

4. Term of office of members.—(1) Subject to the provisions of these rules, the term of office of members, other than official members shall be two years commencing from the date of their appointment:

Provided that a member shall, notwithstanding the expiry of the said period of two years, continue to hold office until the appointment of his successor.

(2) A member nominated to fill a casual vacancy shall hold office, only so long as the member in whose place he is nominated would have been entitled to hold office if the vacancy had not occurred.

(3) The official members shall hold office until replaced by others.

5. Eligibility for re-nomination.—An outgoing member shall be eligible for re-nomination.

6. Resignation.—(1) A member other than the Chairman may resign his office by a letter in writing addressed to the Chairman.

(2) The Chairman may resign his office by a letter addressed to the Government.

(3) A member shall be deemed to have vacated his office—

- (i) if he is declared to be of unsound mind by a competent court; or
- (ii) if he is an undischarged insolvent; or
- (iii) if before or after the commencement of the Act, he has been convicted of an offence

which, in the opinion of the Government, involves moral turpitude.

(4) The Government may cancel the nomination of a member if, in its opinion, he has ceased to represent the interest on whose behalf he was nominated.

7. Cessation of restoration of membership. — (1) If a member fails to attend three consecutive meetings of the Board, he shall cease to be a member thereof.

(2) A person, who ceases to be a member under sub-rule (1) shall be informed of such cessation by a letter sent to him by registered post within fifteen days from the date of cessation. The letter shall indicate that if he desires restoration to membership, he may apply in writing in this behalf to the Chairman within thirty days from the receipt of such letter. Every such application shall contain the reason for the failure to attend three consecutive meetings. The applications for restoration to membership, if received, shall be placed before the Board and if a majority of members present at the meeting are satisfied that the reasons for failure to attend three consecutive meetings are adequate, the member shall be restored to membership immediately after a resolution to that effect is adopted.

8. Meeting. — The Chairman may, whenever he thinks fit and shall within fifteen days of the receipt of a requisition in writing from not less than one-half of the members, call a meeting of the Board.

9. Notice of meetings. — (1) The Chairman shall decide the date, time and place of every meeting. Ordinarily, notice of not less than 21 days from the date of posting thereof shall be given to every member for each meeting of the Board. A list of business proposed to be transacted at the meeting shall be attached with the notice.

(2) If it is necessary to convene an emergent meeting, at least 10 days' notice shall be given to every member.

10. Chairman of the meeting. — The Chairman or, in his absence, the Vice-Chairman shall preside at the meetings. In the event of the absence of both the Chairman and Vice-Chairman, the members present may elect one amongst themselves to preside at the meeting.

11. Quorum. — No business shall be transacted at any meeting unless at least twelve members are present:

Provided that if at any meeting less than twelve members are present, the Chairman may adjourn the meeting to a date not later than seven days from the date of the original meeting and it shall thereupon be lawful to dispose of the business at such adjourned meeting irrespective of the number of members attending it.

12. Disposal of business. — Any business which requires consideration by the Board shall be considered at a meeting thereof:

Provided that the Chairman may, if he thinks fit, direct that the necessary papers may be referred for opinion to all members:

Provided further that the decision on any question which is so referred shall be acted upon only if it

is supported by not less than a two-thirds majority of the members of the Board. Where there is no such majority or where the Chairman so decides, the question shall be considered at a duly convened meeting of the Board.

13. Method of voting. — Voting shall ordinarily be by show of hands. If any member asks for voting by ballot, or if the Chairman so decides, the voting shall be by secret ballot and shall be held in such manner as the Chairman may desire.

14. Decision by majority. — Every question at a meeting of the Board shall be decided by a majority of the votes of the members present and voting:

Provided that in the case of equality of votes, the Chairman or the person presiding shall have a casting vote.

15. Proceedings of the meeting. — (1) The proceedings of each meeting showing inter alia the names of the members present thereat shall be forwarded to each member of the Board, as soon after the meeting as possible, and in any case, not less than seven days before the next meeting.

(2) The minutes of each meeting shall be confirmed with such modifications as may be considered necessary at the next meeting.

By order and in the name of the Lt. Governor of Goa, Daman and Diu.

P. Noronha, Under Secretary, Industries & Labour.
Panaji, 22nd October, 1974.

Finance Department (Revenue)

Notification

Fin(Rev)/2.35/9/3030/74

In exercise of the powers conferred by section 22 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government of Goa, Daman and Diu hereby makes the following rules so as to further amend the Goa, Daman and Diu Excise Duty Rules, 1964, namely: —

1. Short title and commencement. — (1) These rules may be called the Goa, Daman and Diu Excise Duty (Amendment) Rules, 1974.

(2) They shall come into force at once.

2. Amendment of rule 90. — In rule 90 of the Goa, Daman and Diu Excise Duty Rules, 1964 (hereinafter called the "principal Rules"), —

(1) in sub-rule (1), —

(i) the words "the distance between those premises and those of other licensed liquor vendors or temples or schools or railway station" shall be deleted.

(ii) for the figure ",", appearing after the words "to start the business", the figure "." shall be substituted.

(2) in sub-rule (2), for the existing first proviso, the following shall be substituted, namely:—

“Provided that, except in cases where the liquor is to be sold in five star and three star hotels, licence for sale of liquor shall not be granted if the premises are situated within a radius of 500 metres from—

(i) a railway station including yard, workshop and locos shed belonging to the Railway Department, bus station, petrol pump, school, temple, permanent theatre or cinema house, children's park, judicial court, military or police station, highway, mill, or from any area where a factory as defined in the Factories Act, 1948, or a mine as defined under the Mines Act, 1952.

(ii) bastis of Harijans and labour colonies.

(iii) licensed liquor shop, and

(iv) when a substantial section of the population residing within a radius of 500 metres of such premises is, in opinion of the Commissioner, opposed to the issue of licence.

3. Amendment of rule 90A.—In rule 90A of the principal Rules, in clause (i), for the words and figure “Mines Act, 1962.”, the words and figure “Mines Act, 1952, bus station, petrol pump, mill, bastis of Harijans and labour colonies.” shall be substituted.

By order and in the name of the Administrator of Goa, Daman and Diu.

S. S. Sukhtankar, Under Secretary (Finance).

Panaji, 23rd October, 1974.

Notification

Fin(Rev)/2-36/AR/13/70

In exercise of the powers conferred by sub-section (2) of section 1 of the Goa, Daman and Diu Sales Tax (Amendment) Act, 1974, the Government of Goa, Daman and Diu hereby appoints the 1st day of November, 1974, as the date on which the provisions of the said Act shall come into force throughout the Union Territory of Goa, Daman and Diu.

By order and in the name of the Administrator of Goa, Daman and Diu.

S. S. Sukhtankar, Under Secretary (Finance).

Panaji, 28th October, 1974.

Notification

Fin(Rev)/2-36/AR/4/70

In exercise of the powers conferred by clause (iii) of section 1 of the Goa, Daman and Diu Sales Tax (Amendment) Act, 1973, the Government of Goa, Daman and Diu hereby appoints the 1st day of November, 1974, as the date on which the provisions of the said Act shall come into force throughout the Union Territory of Goa, Daman and Diu.

By order and in the name of the Administrator of Goa, Daman and Diu.

S. S. Sukhtankar, Under Secretary (Finance).

Panaji, 28th October, 1974.

Notification

Fin(Rev)/2-36/AR/14/74

In exercise of the powers conferred by section 36 of the Goa, Daman and Diu Sales Tax Act, 1964, (4 of 1964), and all other powers enabling it in that behalf, the Government of Goa, Daman and Diu hereby makes as follows the eleventh amendment to the Goa, Daman and Diu Sales Tax Rules, 1964, namely:—

1. Short title and commencement.—(1) These rules may be called the Goa, Daman and Diu Sales Tax (Eleventh Amendment) Rules, 1974.

(2) They shall come into force with effect from 1st November, 1974.

2. Amendment of rule 2.—In rule 2 of the Goa, Daman and Diu Sales Tax Rules, 1964 (hereinafter referred to as the “principal rules”),—

(1) for clause (b), the following shall be substituted, namely:—

“(b) ‘agent’ means a person authorised in writing by a dealer or by any other person who is entitled or required to attend before any authority in connection with any proceeding under the Goa, Daman and Diu Sales Tax Act, 1964 and/or the rules made thereunder”;

(2) in sub-clause (iii) of clause (c), for the expression “in relation to an ex-territory dealer”, the expression “in relation to a non-resident dealer”, shall be substituted;

(3) the clause (e) shall be deleted;

(4) for clause (k), the following shall be substituted, namely:—

“(k) ‘place of business’ means any place where a dealer sells or manufactures for sale any goods or keeps his books of accounts, and/or documents relating to purchases and sales, or a warehouse, a godown or other place where a dealer stores his goods”;

(5) for clause (l), the following shall be substituted, namely:—

“(1) ‘Quarter’ in relation to the year defined in clause (n) of section 2 of the Act, means—

(i) in relation to the financial year, the period of three months ending on the 30th June, 30th September, 31st December or 31st March; and

(ii) in relation to any other year, in respect of which the dealer has declared his option in accordance with clause (n) of section 2 of the Act, each of the following periods of such year:—

(1) the period from the 1st day of such year to the last day of the third month;

(2) three months ending on the last day of the sixth month thereof;

(3) three months ending on the last day of the ninth month thereof; and

(4) the remaining period ending on the last day of the year:

Provided that when the accounting year which is other than financial year consists

of an additional month whether known by the name of Adhik Maas or by any other name, the particular quarter which is comprised of such additional month shall consist of four months".

3. Amendment of rule 3. — For rule 3 of the principal rules, the following shall be substituted, namely: —

"3. 'Non-resident dealer' means a dealer who has no place of business in the Territory but who sells or delivers goods in the Territory for sale therein".

4. Insertion of new rule 3A. — After rule 3 of the principal rules, the following shall be inserted, namely: —

"3A. Processes not included in 'manufacture'. — For the purposes of clause (f) of section 2 of the Act, 'manufacture' shall not include the following manufactures and manufacturing processes, namely: —

- (i) The decorticating, colouring, scenting, boiling, cutting, crushing or roasting of betelnuts;
- (ii) The blending of different varieties of teas;
- (iii) The rolling of biddies by hand;
- (iv) Preparing of patravalis and dronas from leaves;
- (v) Cutting of plantain leaves into sizes;
- (vi) The threading of iron pipes including galvanised pipes;
- (vii) The roasting or grinding of coffee and/or chicori seeds;
- (viii) The preparing from betel leaves of pan, tambul, vida or patti, and
- (ix) The roasting of grams into futas".

5. Amendment of rule 4. — For sub-rule (1) of rule 4 of the principal rules, the following shall be substituted, namely: —

"(1) An application for registration of a dealer under section 11, or 14 shall be made within 30 days from the date of commencement of the liability under the Act, to the Appropriate Assessing Authority. It shall be in Form S. T. I, if made by a dealer having only one place of business in the Territory, other than merely a warehouse, a godown, or other place, where he stores his goods; in Form S. T. II, if made by a dealer having more than one place of business in the Territory, other than merely a warehouse, a godown, or other place, where he stores his goods; and in Form S. T. III, if made by a non-resident dealer".

6. Amendment of rule 5. — In rule 5 of the principal rules, —

(1) in sub-rule (1), —

(a) for clause (i), the following shall be substituted, namely: —

"(i) in Form S. T. IV, if the dealer has only one place of business in the Territory, other than merely a warehouse, a godown, or other place, where he stores his goods;"

(b) for clause (ii), the following shall be substituted, namely: —

"(ii) In Form S. T. V, if the dealer has more than one place of business in the Territory, other than merely a warehouse, godown, or other place, where he stores his goods;"

(c) for clause (iv), the following shall be substituted, namely: —

"(iv) in Form S. T. VII, if the dealer is a non-resident dealer".

(2) in sub-rule (3), for the words and brackets "(not being merely a warehouse)", the following shall be substituted, namely: —

"(not being merely a warehouse, godown, or any other place, where a dealer stores his goods)".

(3) in sub-rule (4), for the words and brackets "(not being merely a warehouse)", the following shall be substituted, namely: —

"(not being merely a warehouse, godown, or any other place, where a dealer stores his goods)".

7. Amendment of rule 12. — In sub-rule (1) of rule 12 of the principal rules, for the expression "and the last day of October" appearing after the expression "by the last day of April" and the word "half" appearing after the expression "registered in the preceding" shall be deleted.

8. Insertion of new rule 12A. — After rule 12 of the principal rules, the following shall be inserted, namely: —

"12A. Exercise of option for declaring the accounting year. — The option referred to in clause (n) of section 2 of the Act to declare the year different from the financial year and with reference to which particular registered dealer maintains his accounts, shall be exercised by him within three months from the date the registration certificate is issued to him. In case no such option is exercised, the financial year will be considered in respect of the same dealer for all purposes of the Act and rules made thereunder.

Provided that in respect of the dealers already registered on the date of coming into force of these rules, the period to exercise the option to declare the year other than the financial year with reference to which their accounts are maintained, shall be of three months from that date. If no such option is exercised, the financial year will continue to be considered in respect of the same dealers for all purposes of the Act and rules made thereunder".

9. Amendment of rule 13. — For rule 13 of the principal rules, the following shall be substituted, namely: —

"13. Returns of turnover of sales and their periods. —

(1) Unless a different return period is fixed by or under these rules, every registered dealer shall furnish to the Appropriate Assessing Authority returns of sales in Form S. T. VIII, giving the required particulars, for each quarter

of the year, within thirty days from the expiry of each quarter:

Provided that in respect of a registered dealer who has validly exercised his option to declare, in conformity with the accounts maintained, the year different from the financial year, the first return of sales, after coming into force of these rules, will cover the whole period from the end of the previous quarter for which the return had become due or had been furnished as per financial year, upto the end of the quarter of the year for which option is exercised, or the period from the date of validity of the registration certificate upto the end of the quarter of the year for which option is exercised, as the case may be.

(2) Notwithstanding the provision of sub-rule (1), the Appropriate Assessing Authority may, from time to time, for reasons to be recorded in writing, fix monthly returns of sales for a registered dealer, instead of quarterly returns.

Explanation: For the purposes of this sub-rule 'month' in respect of a registered dealer, who has validly exercised the option and declared his accounting year to be different from the financial year, shall be the month of that year.

(3) A registered dealer, for whom monthly return periods have been fixed under the preceding sub-rule, shall furnish returns of sales in Form S. T. VIII giving the required particulars, for each of such months, within the first ten days of the following month.

(4) All returns of sales shall be verified and signed by the registered dealer or by a person authorised by him, and shall be furnished to the Appropriate Assessing Authority, together with the receipt for payment made in the appropriate Government Treasury of the tax due.

(5) An unregistered dealer on whom a notice has been served under sub-section (2) of section 15 of the Act, shall furnish to the Appropriate Assessing Authority, within 30 days from the date of the notice, return of sales in Form S. T. VIII giving the required particulars".

10. Amendment of rule 15. — For rule 15 of the principal rules, the following shall be substituted, namely: —

"15. Authority from whom declarations Form S.T. XI and S.T. XII may be obtained, the use and custody of such forms, etc. — (1) The declaration/certificate referred to in clauses (a) and (b) of the first proviso to clause (II) of sub-section (3) of section 7 of the Act shall not be given nor accepted by a dealer except in Forms S.T. XI and S.T. XII, respectively, which are not declared obsolete and invalid. Such Forms shall be obtained by the registered dealer from the Appropriate Assessing Authority, on application.

(2) The Appropriate Assessing Authority shall grant to the registered dealer, applying under sub-rule (1), such number of blank Forms as appear to him to be reasonable:

Provided that a fee of rupees two and a half shall be payable for each book of fifty Forms or a part thereof, and such fee shall be paid in court-

fee stamp or stamps to be affixed to the receipt to be given by the dealer in token of having received the Forms granted by the Appropriate Assessing Authority.

(3) Before a purchasing registered dealer furnishes a declaration in Form S.T. XI or certificate in Form S.T. XII, as the case may be, to a selling dealer, in respect of every purchase made, he shall fill in all the required particulars in that Form, and shall also affix his signature in the space provided in the Form for this purpose. Thereafter, the purchasing dealer shall make over the two portions thereof marked 'original' and 'duplicate' to the selling dealer and retain the counterfoil which should be maintained for a minimum period of five years or such further period as may be prescribed by the Commissioner of Sales Tax by issue of an order:

Provided that a single declaration S.T. XI or certificate S.T. XII, as the case may be, may cover more than one transaction of purchase, if such purchases are made within a quarter of the year, and their details, namely, serial numbers of cash-memos/bills, their dates and amounts of purchases are shown in the Form, under the signature of the purchasing dealer.

(4) (a) A dealer who claims deductions from his gross turnover of sales, on the ground that he is entitled to make such deductions under the provisions of sub-items (i) or (iv) of item (a) or item (b) of clause (II) of sub-section (3) of section 7 of the Act, shall furnish, at the time of his assessment, to the Appropriate Assessing Authority, the portion marked 'original' of the declaration in Form S.T. XI received by such dealer from the purchasing registered dealer. The Appropriate Assessing Authority may, at his discretion, also direct the selling dealer to produce for inspection the portion of the declaration marked 'duplicate'.

(b) A dealer who claims deductions from his gross turnover of sales, on the ground that he is entitled to make such deductions under the provisions of sub-items (ii) or (iii) of item (a) of clause (II) of sub-section (3) of section 7 of the Act, shall furnish, at the time of his assessment, to the Appropriate Assessing Authority, the portion marked 'original' of the certificate in Form S.T. XII received by such dealer from the purchasing registered dealer. The Appropriate Assessing Authority may, at his discretion, also direct the selling dealer to produce for inspection the portion of the certificate marked 'duplicate'.

(c) A dealer furnishing the declarations/certificates in Form S.T. XI/XII in support of his claim of deductions as provided in the above clauses (a) and (b), shall furnish, at the time of assessment, along with the same declarations/certificates, a complete list of the respective sales, giving their particulars, namely, the serial numbers of cash-memos/bills, their dates, the amount of sales and the serial numbers of declarations/certificates in Form S. T. XI/XII obtained from the purchasing registered dealers and shall also produce for verification the duplicates of the respective cash-memos/bills maintained:

Provided that the Appropriate Assessing Authority may dispense with the furnishing of the list of sales claimed for deduction, if proper record

of the same sales, giving all the required particulars, is maintained by the dealer in his books of accounts and the same is produced to the satisfaction of the Appropriate Assessing Authority, at the time of the assessment.

(d) A dealer who claims deduction from his gross turnover of sales on the ground that he is entitled to make such deduction under the provision of clause (V) of sub-section (3) of section 7 of the Act, shall prove to the satisfaction of the Appropriate Assessing Authority, at the time of assessment, that the sales in question have taken place outside the Territory, or to have taken place in the course of inter-State trade or commerce within the meaning of section 3 of the Central Sales Tax Act, 1956 (74 of 1956), or in the course of import of the goods into, or export of the goods out of, the Territory of India, within the meaning of section 5 of the said Central Sales Tax Act;

For the above purpose the dealer shall furnish to the Appropriate Assessing Authority the following particulars and produce in support thereof the relevant documents:—

(i) The name of the railway, port, steamer or ferry station or road transport company's office, from which the goods are despatched and the place of their delivery;

(ii) The number and the date of receipt issued by the railway, ferry or road transport company, or documents issued by Customs or Port Authorities;

(iii) The names of the consignor and consignee;

(iv) The description and quantity or weight of the goods consigned or sold, with their value; and

(v) Such other particulars as the Appropriate Assessing Authority may require.

(e) In calculating the taxable turnover, the Unit Canteens run by Offices of the Armed Forces of India, besides other deductions referred to in the Act and the Rules, may also deduct from their gross turnover the amount of sales of goods, other than liquors and alcoholic beverages, obtained from the Canteen Stores Department (India) or from the Indian Naval Canteen Service, provided that such sales are at prices fixed by the Government of India and they are shown to the satisfaction of the Assessing Authority to have been made to the members of the Armed Forces of the Indian Union stationed in this Territory.

(5) (a) Where a blank or duly completed declaration/certificate in Form S.T.XI/XII is lost, whether such loss occurs while it is in the custody of the purchasing dealer or in transit to the selling dealer, the purchasing dealer shall:

(i) immediately report the fact to the Appropriate Assessing Authority and take such other steps to issue public notice of the loss, destruction or theft, as the said Authority may direct; and

(ii) shall furnish, in respect of each form so lost, an indemnity bond to the Appropriate Assessing Authority, for such sum as the same authority may, having regard to the circumstances of the case, fix.

(b) (i) Such indemnity bond shall be furnished by the selling dealer to his Assessing Authority

if a duly completed form of declaration S.T.XI or certificate S.T.XII received by him from the purchasing registered dealer is lost, whether such loss occurs while it is in his custody or while it is in transit to his Assessing Authority.

(ii) The selling dealer, after complying with the provision of the above clause (i), may demand from the purchasing registered dealer a duplicate Form for every such declaration/certificate Form so lost.

(iii) The purchasing registered dealer who issues any duplicate Form to the selling dealer, shall give the following declaration in red ink, duly signed by him, across the page of each of the three portions of the duplicate of the declaration/certificate Form:

"I hereby declare that this is the duplicate of the declaration/certificate Form S. T. XI/XII No. ... signed on ... and issued to ... who has his principal place of business at ... and who holds registration certificate No. ...".

(6) No dealer, to whom a declaration/certificate in Form S.T.XI/XII is issued by the Appropriate Assessing Authority, shall transfer the same to another person, except for the purpose of sub-section (3) of section 7 of the Act.

(7) Every declaration/certificate in Form S.T.XI/XII, obtained from the Appropriate Assessing Authority by a registered dealer, shall be kept by him in his safe custody and he shall be personally responsible for the loss, destruction or theft of any such Form, or the loss of Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.

(8) Any unused declaration/certificate in Form S.T.XI/XII, remaining in stock with the registered dealer, on the cancellation of his registration certificate, shall be surrendered to the Appropriate Assessing Authority, within seven days of the date of receipt of the order of cancellation of the said registration certificate, or of the date of communication of such order of cancellation.

(9) A declaration/certificate in Form S.T.XI/XII in respect of which a report has been received by the Appropriate Assessing Authority under sub-rule (5) shall be valid for the purpose of sub-rule (4).

(10) The Commissioner of Sales Tax shall, from time to time, publish in the Official Gazette the particulars of the declaration/certificate in Form S.T.XI/XII in respect of which a report is received under sub-rule (5).

(11) The Commissioner of Sales Tax may, by notification, declare that the declarations/certificates in Form S.T.XI/XII of a particular series, design or colour shall be deemed as obsolete and invalid, with effect from such date, as may be specified in the notification issued and published in the Official Gazette.

(12) When a notification declaring Forms S.T. XI/XII of a particular series, design or colour, obsolete and invalid is published under sub-rule (11), all registered dealers shall forthwith surrender, within thirty days from the date of publication of the notification, to the Appropriate Assessing Authority, all unused Forms S.T.XI/XII of that series, design or colour, which may be

in their possession, and shall obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid:

Provided that no new Forms S.T.XI/XII shall be issued to a registered dealer until he has rendered account of the old forms lying with him and returned the balance, if any, to the Appropriate Assessing Authority".

11. Amendment to rule 18.—For rule 18 of the principal rules, the following shall be substituted, namely:

"18. Assessment of tax and imposition of penalty.—(1) The Appropriate Assessing Authority, when he thinks it necessary, may assess a registered dealer in respect of a part of the year, if the business of the dealer is closed on account of his death or for any other reason, or when there is a change in the status of the business. The Appropriate Assessing Authority may also assess a registered dealer for a part of the year for any other good and sufficient reason.

The circumstances which necessitate the assessment of a registered dealer for a part of the year shall be recorded in writing, either before or at the time of proceeding to such assessment.

(2) The Appropriate Assessing Authority, when he thinks necessary to make an assessment of tax of a registered dealer under any of the clauses (b), (c) and (d) of sub-section (2) or under sub-section (3) of section 17 of the Act, he shall cause to serve upon the dealer a notice in Form S.T.XIV.

(3) The Appropriate Assessing Authority, when he thinks necessary to make an assessment of tax of a dealer under provision of sub-section (5) of section 17 of the Act, he shall cause to serve upon the dealer a notice in Form S.T. XIV.

(4) A dealer who has been served with a notice referred to in sub-rules (2) and (3) may prefer an objection in writing, personally or through his authorised agent, against any contemplated levy of tax or imposition of penalty. No fee shall be payable in respect of any such objection.

(5) After considering any objection raised by the dealer or his authorised agent and any evidence produced in support thereof, the Appropriate Assessing Authority shall, after giving the dealer or his authorised agent, as the case may be, an opportunity of being heard, assess the amount of tax which he thinks is payable by the dealer, and impose upon him under the provisions of the Act a penalty to the extent to which it appears to him to be reasonable for contravention of any of the provisions of the Act.

(6) Every order of assessment shall be recorded in writing and shall be in Form S. T. XVIII and, where the Appropriate Assessing Authority determines the turnover of a dealer at a figure different from that shown in the returns of sales submitted by the dealer under the provisions of the Act and the rules made thereunder, the order shall state briefly the reasons therefor, but a failure to state reasons shall not affect the validity of the assessment order.

(7) An order imposing a penalty under the provisions of the Act, in respect of any period,

may be incorporated in the order of assessment made under sub-rule (6), relating to that period".

12. Amendment of rule 20.—For rule 20 of the principal rules, the following shall be substituted, namely:—

"20. Assessment case record.—(1) All papers relevant to the making of an assessment in respect of a dealer shall be kept together and shall form an assessment case record.

(2) Assessment case records shall be preserved for 12 years".

13. Amendment of rule 21.—In sub-rule (1) of rule 21 of the principal rules, after the words "registration fee" the figure "," shall be added and the words "cost awarded by the Tribunal" shall be inserted.

14. Amendment of rule 25.—For rule 25 of the principal rules, the following shall be substituted, namely:—

"25. Payment of tax/penalty on assessment/reassessment etc.—(1) The notice for payment, referred to in sub-section (6) of section 15 of the Act, shall be in Form S.T. XVI, if the demand is arising from the assessment of tax made under section 17 of the Act, and in Form S.T. XXI, if the demand is arising from assessment or reassessment of tax made under section 18 of the Act.

(2) The notices referred to in sub-rule (1) shall specify the date on or before which the payment of demanded amount should be made in the Appropriate Government Treasury, and the date on or before which the receipted chalan should be furnished to the Appropriate Assessing Authority, in proof of payment of the demanded amount.

(3) In cases wherein any amount is demanded by the Appropriate Assessing Authority by issue of an order other than order of assessment or of reassessment, such order shall specify the date on or before which the payment should be made, and the date on or before which the receipted chalan should be furnished to the Appropriate Assessing Authority, in proof of the demanded amount.

(4) When the chalan is furnished by the dealer or person from whom any amount is demanded, either by issue of a notice or an order, the Appropriate Assessing Authority shall cause to make the necessary entries in the office record wherever necessary, and shall place the same chalan in the assessment case record or other office record, as the case may be".

15. Amendment of rule 26.—For rule 26 of the principal rules, the following shall be substituted, namely:—

"26. Recovery of arrears.—(1) When a dealer or a person, from whom any amount of tax or penalty has been demanded by issue of a notice or order, fails to pay the demanded amount, within the time specified in the notice or order, and in case of extension of time granted for making such payment, the concerned dealer or person fails to pay the amount due within the extended date of payment, and in case of grant of facility to pay the demanded amount in instalments, the concerned

dealer or person fails to pay any of the instalments on due date, the Appropriate Assessing Authority shall proceed to issue, for the purpose of recovery of the arrears from the defaulter or other person responsible for the payment, a certificate of the amount due containing the following particulars, namely:

- (a) Full name and address of the defaulter;
- (b) The name of the person or persons, if any, responsible for the payment of amount due;
- (c) The sum to be recovered;
- (d) Period to which the sum relates;
- (e) The provision of law under which the sum is recoverable as an arrear of land revenue;
- (f) The process by which the sum may be recovered;
- (g) The property against which the process may be executed;
- (h) The head of account to which the amount should be credited; and
- (i) Any other information relevant for the purpose of recovery of the arrears.

(2) The certificate referred to in sub-rule (1) shall be the basis to proceed to recover the amount due as arrears of land revenue, in case such recovery is to be effected by the officer authorised by the Government under provision of sub-section (8) of section 15 of the Act, and for the same purpose of recovery the relevant provisions contained in the Goa, Daman and Diu Land Revenue Code, 1968, and Rules made thereunder shall be applicable.

(3) The certificate referred to in sub-rule (1) shall serve as requisition for the authority competent to make the recovery of the amount due as arrears of land revenue under the provisions contained in the Goa, Daman and Diu Land Revenue Code, 1968, and Rules made thereunder, in all cases wherein no officer is authorised by the Government to exercise the powers of a Collector under the said Goa, Daman and Diu Land Revenue Code, 1968, for the purpose of recovering the dues as arrears of land revenue.

(4) In all cases wherein the defaulter or other person responsible for the payment of the amount due is residing or is having property outside the District, the Appropriate Assessing Authority shall send the certificate referred to in sub-rule (1) to the officer authorised by the Government under sub-section (8) of section 15 of the Act, or to the Collector of the District if no officer is authorised under the said sub-section (8) of section 15 of the Act, soliciting that the same may be sent to the Collector of the other District wherein the defaulter or person responsible for the payment of the dues is residing or is having property. Such certificate shall be sent by the Appropriate Assessing Authority himself, if he is the officer authorised by the Government under the said sub-section (8) of section 15 of the Act.

Whenever the amounts of arrears recovered by the Collector of other District are remitted to the Appropriate Assessing Authority, the same Authority shall take immediate steps to enter the same amount into the Government Treasury.

(5) Certificate referred to in sub-rule (1) shall be issued in respect of each defaulter or person responsible for payment of arrears.

(6) The officer referred to in sub-rule (2) and the Authorities referred to in sub-rules (3) and (4), as the case may be, shall keep informed the Appropriate Assessing Authority about the steps taken in the matter of recovery of the arrears when such information is called for by the same Appropriate Assessing Authority, and shall report to him, as soon as the recovery is made, the amount recovered giving the particulars of the same recovery, namely, the date on which the recovery is made, the name of the Treasury wherein the amount is entered, and the date of chalan under which the amount is paid into the Treasury.

(7) On the basis of the report of payment referred to in sub-rule (6) received from the concerned Authorities, the Appropriate Assessing Authority shall cause to make the necessary entries in the assessment case record of the dealer and other office record maintained".

16. Amendment of rule 28.—For rule 28 of the principal rules, the following shall be substituted, namely:—

"28. Refund.—(1) When any refund arises from an order of assessment made under section 17, or from an order passed in appeal, revision, or review under section 27, or reference under section 28 of the Act, and the amount to be refunded does not exceed five hundred rupees, the Appropriate Assessing Authority shall forthwith proceed to refund such amount by cash to the person concerned by issue of refund voucher in Form S.T. XVII. However, before proceeding to refund any amount to such person, the Appropriate Assessing Authority shall, firstly, verify if any amount being due by the dealer is left unpaid by him and, in such case, shall, adjust, by issue of an order, the amount to be refunded towards the amount due from the dealer on the date of adjustment, and thereafter shall refund the balance, if any.

(2) When the amount of refund arising from any of the contingencies referred to in sub-rule (1) exceeds five hundred rupees, the Appropriate Assessing Authority shall obtain the sanction of the Assistant Commissioner of Sales Tax before proceeding to refund such amount. For the same purpose, he shall submit the case-record of the dealer stating full facts which have originated the refund. He will also inform if any adjustment is necessary towards the recovery of any amount due from the dealer. On receipt of the sanction order from the Assistant Commissioner of Sales Tax, the Appropriate Assessing Authority shall refund forthwith to the dealer the amount as sanctioned by the order of the Assistant Commissioner of Sales Tax, and the same refund shall be made in the same manner as is provided in sub-rule (1) in respect of refunds of amounts not exceeding five hundred rupees.

(3) (a) The refund referred to in sub-section (2) of section 19 of the Act shall not be made, unless the claim for refund is made by the dealer within 12 months from the date of assessment of Central Sales Tax in respect of declared goods, which has motivated the refund, or within 6 months from the date of any final order passed on an appeal or revision or review under section 27 or on reference under section 28 of the Act. The application for refund shall be addressed to

the Assistant Commissioner of Sales Tax who will be competent to pass the necessary order, either granting the refund in whole or in part, or rejecting the same.

(b) On receipt of the application for refund referred to in the preceding clause (a), the Assistant Commissioner of Sales Tax may call the record of the dealer from the Appropriate Assessing Authority, and require the same Authority to state the matter, and inform him if any adjustment of the amount to be refunded is necessary towards the recovery of any amount due from the dealer.

(c) On receipt of the order from the Assistant Commissioner of Sales Tax granting the refund in whole or in part, the Appropriate Assessing Authority shall refund to the dealer the amount as granted by the order of the Assistant Commissioner of Sales Tax, in the same manner as it is provided in sub-rule (1) in respect of refunds referred to therein.

(4) When an order is passed by the Commissioner of Sales Tax determining that any amount of tax or penalty is unduly paid by a dealer, the Appropriate Assessing Authority, on receipt of the same order, shall forthwith refund to the dealer the amount as determined in the said order of the Commissioner of Sales Tax, in the same manner as it is provided in sub-rule (1), for refund referred to therein".

17. Amendment of rule 40. — For sub-rule (1) of rule 40 of the principal rules, the following shall be substituted, namely: —

"(1) The orders passed by the Appellate or Revising Authorities shall supersede the orders of any subordinate authorities and shall be binding on them. Similarly, the reviewing or rectification order passed by an Authority shall supersede or modify, as the case may be, the initial order passed by the same Authority".

18. Amendment of rule 42. — For rule 42 of the principal rules, the following shall be substituted, namely: —

"42. *Escaped assessment, reassessment of tax, etc.* — (1) If the Appropriate Assessing Authority has reason to believe that any turnover of sales of any goods chargeable to tax under the Act, has, in respect of any year, escaped assessment, or has been under-assessed, or assessed at a lower rate, or that any deduction has been wrongly made, in an order of assessment made under section 17 of the Act, the Appropriate Assessing Authority shall cause to serve upon the concerned dealer within the time specified in clauses (a) or (b), as the case may be, of sub-section (1) of section 18 of the Act, a notice in Form S.T. XX, and after giving him reasonable opportunity of being heard and making such inquiries as it considers necessary, may proceed to assess or re-assess the amount of tax due from such dealer.

(2) The order of assessment or reassessment referred to in sub-rule (1) shall be made in writing in Form S.T. XVIII.

(3) Along with the order of assessment or reassessment referred to in sub-rule (2), a notice in Form S.T. XXI as referred to in rule 25 for demand of tax levied and penalty imposed, if any,

arising out of the said order, shall be served upon the dealer".

19. Amendment of rule 52. — For rule 52 of the principal rules, the following shall be substituted, namely: —

"52. *Authority to withdraw complaint filed by the Sales Tax Officer, Assistant Sales Tax Officer, etc.* — Any complaint for prosecution filed by the Sales Tax Officer/Assistant Sales Tax Officer/Sales Tax Inspector, with previous sanction of the Commissioner of Sales Tax, as required by sub-section (2) of section 30 of the Act, can be withdrawn either by the Commissioner himself, or under his sanction by any of the other authorities referred to in this rule".

20. Amendment of rule 54. — For rule 54 of the principal rules, the following shall be substituted, namely: —

"54. *Maintenance and period of preservation of accounts books, etc.* — (1) When the Appropriate Assessing Authority considers that the accounts maintained by a registered dealer, or by other dealer on whom a notice has been served to furnish returns under sub-section (2) of section 15 of the Act, that such accounts are not sufficiently clear and intelligible to enable him to make a proper check of the returns of sales, he may require such dealer, by a notice in writing, to maintain such books of accounts, namely, cash book, ledger, stock register, purchase register, sales register, and such other accounts and documents, in the required manner, as it appears to the same Authority to be necessary.

In making any requirement under this sub-rule in respect of the maintenance of the accounts by the dealer, strict regard will be paid to the nature, volume, and other circumstances of his business.

(2) Every registered dealer and every dealer on whom a notice has been served under sub-section (2) of section 15 of the Act shall preserve all books of accounts, registers, and other documents including bills, cash memos, invoices, vouchers, and other documents relating to the stocks, purchases, despatches and receipts of goods, until the assessment for the relevant period is duly completed in accordance with the provisions of section 17 of the Act, and for a further period of five years, thereafter".

21. Amendment of rule 60. — In rule 60 of the principal rules —

(1) in clause (i) of sub-rule (1), for the word "Panjim" the word "Panaji" shall be substituted.

(2) in sub-rule (2) for the words "ex-Territory dealers" the words "non-resident dealers" shall be substituted.

22. Insertion of a new rule 64. — After rule 63 of the principal rules, the following shall be inserted, namely: —

"64. *Use of Forms in stock.* — The forms prescribed under the Goa, Daman and Diu Sales Tax Rules, 1964, amended from time to time, which are supplied to the dealers by the Sales Tax Offices, and other forms which are used by the same offices themselves, before the commencement of these rules, may continue to be so used with suitable modifications, until they are exhausted".

23. Amendment of First Schedule.— In the First Schedule appended to the principal rules, —

(i) the entry at serial No. 1 shall be deleted.

(ii) for the entries at serial Nos. 4, 5 and 6 the following shall be substituted, namely:

"4. 15(2), 15(7) rule 13(5).	Power to require any unregistered dealer to furnish returns; and power to levy interest and impose penalty, in addition to amount of arrears, in respect of any dealer.	Sales Tax Officers and Assistant Sales Tax Officers.
------------------------------	---	--

5. 7, 15, 17 and 18 rule 15, 18, 25 and 42	To make an assessment / reassessment of tax and/or impose penalty, and to exercise all the powers under sections 7, 15, 17 and 18.	Sales Tax Officers and Assistant Sales Tax Officers.
--	--	--

6. 20 rule 54.	Power to require any dealer to keep such accounts as may be required.	Sales Tax Officers and Assistant Sales Tax Officers".
----------------	---	---

(iii) after the entry 9, the following shall be added, namely:

"10 15A	In case wherein the dealer has failed to pay in time the amount of tax due or penalty imposed under the Act, power to issue notice and require a person who holds or may subsequently hold money for or on account of such dealer or from whom any amount of money is due or may become due to such dealer, to pay so much of the money as is sufficient to pay the amount due by the dealer in respect of the arrears of tax and penalty, or both, or the whole of the money when it is equal to or less than that amount.	Sales Tax Officers and Assistant Sales Tax Officers".
---------	---	---

24. Amendment of Second Schedule.— In the Second Schedule appended to the principal rules, —

(1) In Form S.T.III, for the words "ex-Territory dealers" wherever they occur, the words "non-resident dealers" shall be substituted.

(2) In Form S.T. IV, after the clause 3, the following shall be inserted, namely:

"3A. The dealer manufactures for sale the following classes of goods"

(3) In Form S. T. V, —

(i) in clause 1, after the expression "The Goa, Daman and Diu (Sales Tax) Act, 1964, the following shall be inserted, namely: —

"with effect from 19 ... until cancelled/up to 19 ...".

(ii) After clause 5, the following shall be inserted, namely: —

"5A The dealer manufactures for sale the following classes of goods"

(4) In Form S. T. VII, in heading, for the words "an Ex-Territory Dealer" the words "a Non-resident Dealer" shall be substituted.

(5) For Form S. T. VIII, the following shall be substituted, namely: —

"FORM S. T. VIII

Return of sales and of tax payable for the year/quarter/month ending ...

(See rule 13 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Registration Certificate No. ... Sales Tax Office ... Ward

Name of the dealer ...

Address of the dealer ...

A. Sale-prices received and receivable for goods sold, supplied, or distributed, during the return period	Amount
_____	_____

B. Deductions (from the above sale-prices):

(i) Cost of freight, delivery, installation, or of insurance for transit, in cases where such cost is separately charged in the cash-memo or bill, and if it is included in the above referred sale-prices _____

(ii) Cash discount/trade discount allowed according to the practice normally prevailing in the trade of showing it to the customer separately in the cash-memo or bill, and if it is included in the above referred sale-prices _____

(iii) The amount of sale-prices of goods returned within the period prescribed in rule 2A _____

(iv) Sales tax collected by showing it separately in the cash-memo or bill issued, if it is included in the above referred sale-prices _____

(v) _____

C. Gross Turnover (A minus B) _____

D. Deduction (from the above gross turnover):

(i) Turnover of tax free goods sold (Section 7(3)(I) _____

	Amount
(ii) Turnover of goods sold to registered dealers (Section 7(3)(II):	
(a) (i)	_____
(ii)	_____
(iii)	_____
(iv)	_____
(b)	_____
(iii) Turnover of goods sold as per Section 7(3)(III). (Taxable at first point)	_____
(iv) Turnover of goods sold to any undertaking supplying electrical energy to the public (Section 7(3)(IV)	_____
(v) Turnover of goods sold in conditions referred to in Section 7(3)(V)	_____
(vi) Turnover of goods sold as per Section 7(3)(VI)	_____
E. Taxable turnover (C minus D)	_____
F. Add value of goods referred to in Section 14A	_____
Total (E+F)	_____
G. Amount of tax payable on the above referred taxable turnover (E+F) vide section 7(1)(a)(b)(c):	
(i) At the rate of 11 paise in the rupee, calculated on Rs.	_____
(ii) At the rate of 6 paise in the rupee, calculated on Rs.	_____
(iii) At the rate of 3 paise in the rupee, calculated on Rs.	_____
(iv)	_____
(v)	_____
Total amount of tax payable	_____
H. Amount of tax paid	_____
I. Number and date of the receipted chalan under which the payment is made, attached to this return in proof of payment:	
.....	
.....	

DECLARATION

I, Shri... of M/s... do solemnly declare that the above statements are true to the best of my knowledge and belief.

Place ... Signature ...
Date ... (Proprietor/partner/director/Manager, etc.)"

(6) In Forms ST XI and ST XII, below the the expression namely: —

"Sales Tax Office

... ward" wherever they occur the expression

"R. C. No. ...

Valid from ..." shall be inserted.

(7) For the Form S. T. XIV, the following shall be substituted, namely: —

"FORM S. T. XIV

Notice under section 17 of the Goa, Daman and Diu Sales Tax Act, 1964

(See rule 18 of the Goa, Daman and Diu Sales Tax Rules, 1964)

To,

... (Name and address)

...

...

Registration Certificate No. (if any) ...

*(a) I desire to satisfy myself that the returns of sales furnished by you in respect of the period from ... to ... are correct and complete;

*(b) You, being a registered dealer, have not furnished returns of sales in the prescribed manner/by the prescribed dates, in respect of the period(s) ...;

*(c) I have reasons to believe that you have been liable to pay tax under the Goa, Daman and Diu Sales Tax Act, 1964, in respect of the period from ... to ..., but have failed to apply for registration under section 11 of the said Act, within time prescribed;

And whereas it appears to me to be necessary to make an assessment of tax under section 17 of the Goa, Daman and Diu Sales Tax Act, 1964, in respect of the above mentioned period(s);

You are, hereby, directed to attend in person or by an agent duly authorised in writing, at (place) ... on (date) ..., at (time) ..., and there *(1) to produce or cause to be produced at the said time and place, the accounts and documents specified below, for the purpose of such assessment, and any other evidence on which you rely in support of your returns of sales or in support of any objections which you may prefer: —

...

...

...

and to furnish or cause to be furnished the following information: —

...

...

...

*(2) to show cause as to why you should not be assessed under sub-section (3) of section 17 of the said Act;

*(3) to show cause as to why you should not be assessed under clause (a) of sub-section (5) of section 17 of the said Act;

*(4) you are also required to show cause, on or before the appointed date, as to why a penalty under sub-section (4) of section 17/section (c) of sub-section (5) of section 17/section 31 and/or section 31A of the said Act, in respect of the period from ... to ... should not be imposed upon you.

(Seal) Signature ...

Place ... Designation ...

Date ... Sales Tax Office ... Ward"

* Strike out whichever is not required.

(8) In Form S. T. XVI, for the heading "Notice of assessment under section 17 of the Goa, Daman and Diu (Sales Tax), Act, 1964" the heading "Demand Notice under section 15 of the Goa, Daman and Diu Sales Tax Act, 1964" shall be substituted.

(9) For the Form S. T. XVIII, the following shall be substituted, namely: —

"FORM S. T. XVIII

Order of Assessment/Re-Assessment of Tax under Section 17/18 of the Goa, Daman and Diu Sales Tax Act, 1964

(See rule 18/42 of the Goa, Daman and Diu Sales Tax Rules, 1964)

1. Registration Certificate No. ... Sales Tax Office ... Ward.
2. Year for which assessment/reassessment is made: ... Period of assessment/reassessment from ... to ...
3. Name of the dealer:
4. Address of the dealer:
5. Location of places of business:
6. (i) Accounts books produced:
(ii) Method of accounting:
7. Sub-section of section 17/18 under which the order of assessment/reassessment is passed:

8. Date of service of notice in Form S. T. XIV/XX: —

	As in dealer's returns/as determined in assessment made under section 17	As determined under section 17/18
9. Gross turnover		
10. Deductions:		
(i) Turnover of tax free goods (Section 7(3)(I)		
(ii) Turnover of goods sold to registered dealers (Section 7(3)(II))		
(iii) Turnover of goods taxable at first point Section 7(3)(III)) ...		
(iv) Turnover of goods sold to any undertaking supplying electrical energy to the public (Section 7(3)(IV))		
(v) Turnover of goods sold in conditions referred to in Section 7(3)(V)		
(iv) Turnover of goods sold to conditions referred to in Section 7(3)(VI)		
(vii)		
11. Balance		
12. Add value of goods purchased on the strength of Registration Certificate, in the event of its cancellation — Section (14A)		
13. Taxable turnover		
14. Amount of tax payable on taxable turnover — See section 7(1)(a)(b)(c):—		
(i) At the rate of 11 paise in the rupee calculated on Rs.		
(ii) At the rate of 3 paise in the rupee calculated on Rs.		
(iii) At the rate of 6 paise in the rupee, calculated on Rs.		
(iv)		
Total amount of tax payable.		
15. (i) Penalty imposed under second proviso to section 7(3)(II) ...		
(ii) Penalty imposed under sub-section (4) of section 17		
(iii) Penalty imposed under sub-section (5) of section 17		
(iv) Penalty imposed under section 31		
(v) Penalty imposed under section 31A		
(vi)		
16. Total tax and penalty payable		
17. Amount of tax already paid with returns/and after assessment under section 17		
18.		
19. Net balance due/amount paid in excess		
20. Assessment/Reassessment order:—		

(Seal)

Place: ...

Signature: ...

Assessing Authority

Date: ...

Designation: ...

Note: Strike out whichever is not necessary".

(10) In Form S. T. XIX: —

(i) in item (xi), after the words "Date of service of notice" the figures and the words "order demanding the amount" shall be inserted.

(ii) in clause (5), for the words and figures "served on him by the under section 17 of the Act" the words and figures "/reassessment/...served on him by the ... under section 17/18 ... of the Act" shall be substituted.

(iii) in clause 6, for the words and figures "notice issued under section 17" the words and figures "notice issued under section 17/18 ..." shall be substituted.

(iv) in clause 8, for the words and figures "or that the assessment may be cancelled under/or remanded for reassessment" the words and figures "or that the assessment/reassessment may be cancelled and/or the case may be remanded back for fresh assessment/reassessment" shall be substituted.

(11) For the Form S. T. XX, the following shall be substituted, namely: —

"FORM S. T. XX

Notice of Assessment/Reassessment under Section 18 of the Goa, Daman and Diu Sales Tax Act, 1964

(See rule 42 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Sales Tax Office

No. ...

... Ward

To,

Dated the ... 19 ...

Registration Certificate No ...

Whereas I have reasons to believe that in the assessment made under section 17 of the Goa, Daman and Diu Sales Tax Act, 1964, your turnover in respect of the following sales chargeable to tax under the said Act, namely: —

...

in respect of the period from ... to ... has escaped assessment/ /been under-assessed/been assessed at a lower rate, and

deductions of the following sales, namely: —

...

have been wrongly made from your gross turnover, in respect of the period from ... to ... You are hereby directed to attend at (place) ... at (time) ... on (date) ..., and to show cause as to why the amount of tax payable by you in respect of the said sales for the aforesaid period should not be assessed/reassessed, and to produce or cause to be produced the following documents and accounts: —

...

and to furnish or cause to be furnished the following information: —

...

...

You may also produce or cause to be produced any other evidence for determining the correct amount of tax payable by you for the said period.

You are also required to show cause, on or before the appointed date, as to why a penalty under section 31 of the Act should not be imposed upon you, for having maintained false or incorrect accounts with a view to suppressing the sales, purchases, and stock of goods, and/or for having concealed the particulars of sales, purchase and stock, and/or for having furnished to or produced before the Assessing Authority the accounts, returns, or information which is false or incorrect.

Signature: ...

(Seal)

Designation: ...

Note: Strike out whichever is not required".

(12) For Form S. T. XXI, the following shall be substituted, namely:—

"FORM S. T. XXI

Notice of Demand on Assessment/Reassessment made under Section 18 of the Goa, Daman and Diu Sales Tax Act, 1964, on Rectification of Clerical or Arithmetical Mistake

(See Rules 25, 42 and 43 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Sales Tax Office, ... Ward
Dated the ... 19 ...
Registration Certificate No ...
No. ...
To, ...
...

You are hereby informed that on assessment/reassessment of your turnover of sales for the period from ... to ... made under section 18 of the Goa, Daman and Diu Sales Tax Act, 1964, on rectification of clerical or arithmetical mistake, made under rule 43 of the Goa, Daman and Diu Sales Tax Rules, 1964, your taxable turnover has been redetermined and subjected to sales tax, penalty etc., as under:

A. Taxable turnover of sales rede-	Rs. ...
terminated	
B. (1) Tax levied ...	Rs. ...
(2) Penalty imposed ...	Rs. ...
Total of B(1) and B(2) ...	Rs. ...
Less amount already paid ...	Rs. ...
Net amount due ...	Rs. ...

You are hereby directed to pay the above referred amount due of Rs. (in figures) ... Rupees (in words) ...

Treasury
Sub-Treasury
Reserve Bank of India
State Bank of India
into the

at (place) ..., on or before (date) ... and furnish the receipted chalan in proof of payment to this office, on or before (date) ..., failing which the said sum will be recoverable from you as an arrear of land revenue.

The Chalan in Form S. T. XV is enclosed for the purpose.

(SEAL) Signature ...
Designation ...

Note: Strike out whichever is not required".

By order and in the name of the Administrator of Goa, Daman and Diu.

S. S. Sukhatankar, Under Secretary, (Finance).
Panaji, 28th October, 1974.

Law and Judiciary Department

Notification

LD/BM/17/74

The following Act passed by the Legislative Assembly of Goa, Daman and Diu which received the assent of the Administrator of Goa, Daman and Diu on 20th October, 1974 is hereby published for general information.

M. S. Borkar, Under Secretary (Law).
Panaji, 23rd October, 1974.

THE GOA, DAMAN AND DIU APPROPRIATION (EXCESS EXPENDITURE) ACT, 1974

(Act No. 11 of 1974) [20th October, 1974]

An Act to provide for the authorisation of appropriation of moneys from and out of the Consolidated

Fund of the Union Territory of Goa, Daman and Diu to meet the amounts spent on certain services during the year 1971-72 in excess of the amounts granted for those services and for that period.

BE it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-fifth Year of the Republic of India as follows:—

1. **Short title.**— This Act may be called the Goa, Daman and Diu Appropriation (Excess Expenditure) Act, 1974.

2. **Issue of Rs. 1,07,432 out of the Consolidated Fund of the Union Territory of Goa, Daman and Diu to meet excess expenditure for the year 1971-72.**— From and out of the Consolidated Fund of the Union Territory of Goa, Daman and Diu, the sums specified in column 5 of the Schedule amounting in the aggregate to the sum of one lakh, seven thousand, four hundred and thirty two rupees shall be deemed to have been authorised to be paid and applied to meet the amount spent for defraying the charges in respect of the services specified in column 2 of the Schedule for the year 1971-72 in excess of the amounts granted for those services and for that period.

3. **Appropriation.**— The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of the Union Territory of Goa, Daman and Diu under this Act, shall be deemed to have been appropriated for the services and purposes expressed in the Schedule for the year 1971-72.

THE SCHEDULE

(See Sections 2 & 3)

No.	Services and purposes	Voted by Assembly	Sums not exceeding	
			Charged on the Consolidated Fund of the Union territory of Goa, Daman and Diu	Total excess/over grants/appropriation
1	2	3	4	5
26.	Capital Outlay on Improvement of Public Health ...	40,471	—	40,471
33.	Capital Outlay on Forests ...	66,961	—	66,961
	Total ...	1,07,432	—	1,07,432

**AN
ACT**

to provide for the authorisation of appropriation of moneys from and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu to meet the amount spent on certain services and purposes during the year 1971-72 in excess of the amounts granted for those services and for that period.

(As passed by the Legislative Assembly of Goa, Daman and Diu)

Secretariat,
Panaji,
20th October, 1974

B. M. MASURKAR
Secretary to the Government of
Goa, Daman and Diu
Law and Judiciary Department

Notification

LD/Bill/18/74

The following Act passed by the Legislative Assembly of Goa, Daman and Diu which received the assent of the Administrator of Goa, Daman and Diu on 20th October, 1974 is hereby published for general information.

M. S. Borkar, Under Secretary (Law).

Panaji, 23rd October, 1974.

THE GOA, DAMAN AND DIU SUPPLEMENTARY APPROPRIATION ACT, 1974

(Act No. 12 of 1974) [20th October, 1974]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu for the services and purposes of the financial year 1974-75.

BE it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-fifth Year of the Republic of India as follows:—

1. Short title. — This Act may be called the Goa, Daman and Diu Supplementary Appropriation Act, 1974.

2. Issue of Rs. 1,42,71,000 out of the Consolidated Fund of the Union territory of Goa, Daman and Diu for the financial year 1974-75. — From and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu there may be paid and applied sums not exceeding those specified in column 5 of the Schedule amounting in the aggregate to the sum of one crore, forty two lakhs and seventy one thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1974-75 in respect of the services and purposes specified in column 2 of the Schedule.

3. Appropriation. — The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu, by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(See Sections 2 and 3)

No. of Vote	Services and purposes	Sums not exceeding			Total
		Voted by Assembly	Charged on the Consolidated Fund of the Union territory of Goa, Daman and Diu		
1	2	3	4	5	
		Rs.	Rs.	Rs.	
1	Union Territory Legislature and Elections ...	64,800	—	64,800	

1	2	3	4	5
		Rs.	Rs.	Rs.
2	Miscellaneous General Services ...	14,97,300	22,000	15,19,300
3	Administration of Justice ...	2,23,000	50,000	2,73,000
4	Land Revenue, Stamps and Registration ...	2,02,900	—	2,02,900
5	State Excise, Sales Tax and Other Taxes and Duties ...	4,20,100	—	4,20,100
6	Taxes on Vehicles ...	77,000	—	77,000
8	Jails ...	1,68,000	—	1,68,000
9	Stationery and Printing ...	2,00,000	—	2,00,000
12	Public Works, Housing and Urban Development ...	8,49,600	—	8,49,600
13	Roads and Bridges	5,95,800	—	5,95,800
14	Education, Art and Culture ...	6,60,800	—	6,60,800
15	Medical, Family Planning and Public Health, Sanitation and Water Supply	39,69,600	—	39,69,600
16	Information and Publicity ...	38,000	—	38,000
17	Labour and Employment ...	1,60,300	—	1,60,300
18	Social Security and Welfare, Relief on account of Natural Calamities and Food and Nutrition ...	96,500	—	96,500
19	Cooperation, Community Development and Compensations and Assignments to Local Bodies and Panchayati Raj Institutions ...	8,42,100	—	8,42,100
20	Other Economic Services and Mines and Minerals ...	1,94,000	—	1,94,000
21	Agriculture and Allied Services ...	20,68,100	—	20,68,100
22	Irrigation and Power Projects ...	11,51,100	—	11,51,100
23	Industries ...	1,21,000	—	1,21,000
24	Road and Water Transport Services (including Ports) ...	5,37,000	—	5,37,000
25	Tourism ...	62,000	—	62,000
Total ...		1,41,99,000	72,000	1,42,71,000

AN

ACT

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the Union Territory of Goa, Daman and Diu for the services and purposes of the financial year 1974-75.

(As passed by the Legislative Assembly of Goa, Daman and Diu)

Secretariat,

Panaji,

20th October, 1974

B. M. MASURKAR

Secretary to the Government of Goa, Daman and Diu
Law and Judiciary Department

GOVT. PRINTING PRESS — GOA

(Imprensa Nacional — Goa)

PRICE — Rs. 1-45 Ps.